

**EXHIBIT B**

**Billing and Expense Categories**

During the Chapter 11 Case, Jones Day intends to use the following billing categories:<sup>1</sup>

CATEGORY	DESCRIPTION
Automatic Stay	Includes all actions to extend or enforce the automatic stay, motions to modify the automatic stay and issues related to the effect of the automatic stay on pending matters.
Case Administration	Includes general case administration services; communications with the U.S. Trustee not within the scope of other matter numbers; maintenance of case docket and calendar; and preparation and review of other reports, notices and service lists.
Claims Administration	Includes any bar date matters, claims objections and related contested matters and other claims administration activities, in connection with non-talc claims and unrelated to talc estimation matters.
Court Hearings	Includes preparation for and attendance at court hearings.
Creditor Inquiries	Includes all actions taken to respond to creditor inquiries about the Chapter 11 Case that are general in nature and not chargeable to another matter number.
Employee Matters	Includes matters relating to any seconded employees.
Executory Contracts and Unexpired Leases	Includes contract and lease analysis and matters relating to assumption, assumption and assignment, rejection or recharacterization of executory contracts and unexpired leases.

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<sup>1</sup> Jones Day, in its discretion and in consultation with the Debtor, may determine to create separate sub-billing categories for certain discrete projects undertaken during the Chapter 11 Case.

Capitalized terms used herein but not otherwise defined have the meanings given to them in the Application.

CATEGORY	DESCRIPTION
Fee Application Preparation	Includes preparation of Jones Day fee applications and related activities and the preparation of monthly invoices.
Financing Matters	Includes any matters relating to funding the Debtors or the plan of reorganization (the “ <u>Plan</u> ”), including the Funding Agreement and J&J Support Agreement (both as defined in the <i>Declaration of John K. Kim in Support of First Day Pleadings</i> [Dkt. 4]).
General Corporate	Includes all transactional, corporate governance and related matters involving the Debtor that do not relate to the Plan or disclosure statement process.
Litigation and Adversary Proceedings	Includes all non-bankruptcy litigation and adversary proceedings ( <u>i.e.</u> , actions initiated by a complaint in this Court); also includes all other contested matters that do not fit within another, more specific matter description.
Nonworking Travel	Includes all nonworking travel time.
Plan of Reorganization and Disclosure Statement	Includes formulation, negotiation, preparation and promulgation of a Plan, disclosure statements and related corporate and other documentation to implement the Plan, research relating thereto and matters related to exclusivity.
Post-Dismissal Order Matters	Includes addressing any matters remaining in connection with the 2021 Chapter 11 Case pursuant to the Dismissal Order.
Professional Retention/Fee Issues	Includes preparation of applications to retain professionals, other matters relating to retention of professionals and objections to fees of other professionals.

CATEGORY	DESCRIPTION
Reporting	Includes preparation of schedules of assets and liabilities and amendments thereto, a statement of financial affairs and amendments thereto, status reports and other reports required by the U.S. Trustee, the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules or the Court.
Talc Matters	Includes issues relating to talc claims, including analysis, valuation, strategy, negotiations, communications and meetings related to talc claims and any work on talc claims estimation matters.
Tax Advice	Includes all federal and state income, property, excise and other tax matters, including tax planning matters.
Use, Sale, Lease of Assets	Includes all matters relating to postpetition uses of property of the estate (including any acquisitions or dispositions).

In addition, Jones Day contemplates using the following expense categories:

(a) copies; (b) outside printing; (c) telephone; (d) facsimile; (e) delivery services/couriers;  
(f) postage; (g) local travel; (h) out-of-town travel (including subcategories for transportation, hotel, meals, ground transportation and other); (i) local meals; (j) court fees; (k) subpoena fees;  
(l) witness fees; (m) deposition transcripts; (n) trial transcripts; (o) trial exhibits; (p) litigation support vendors; (q) experts; (r) investigators; (s) arbitrators/mediators; and (t) other.